

EXHIBIT E
(Behrendt Declaration)

EXHIBIT E- MARKETING COSTS TO REVENUE

	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00
Advertising	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$3,902.00	\$3,332.00
Promotions	\$1,556.93	\$0.00	\$0.00	\$0.00	\$0.00	\$2,058.83	\$0.00	\$4,472.03	\$0.00
Trade Shows	\$0.00	\$823.48	\$1,680.00	\$1,677.73	\$2,501.33	\$10,285.44	\$1,545.02	\$1,068.23	\$9,558.76
Web Page	\$0.00	\$895.00	\$9,449.06	\$1,250.00	\$0.00	\$231.25	\$3,130.00	\$320.00	\$13.89
Subtotal	\$1,556.93	\$1,718.48	\$11,129.06	\$2,927.73	\$2,501.33	\$12,575.52	\$4,675.02	\$9,762.26	\$12,904.65
Total Revenue	\$8,702.00	\$13,133.00	\$53,968.00	\$115,818.00	\$126,858.00	\$200,162.00	\$197,992.00	\$340,387.00	\$198,195.00
Ad/Revenue	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.15%	1.68%
Promo/Revenue	17.89%	0.00%	0.00%	0.00%	0.00%	1.03%	0.00%	1.31%	0.00%
Trade/Revenue	0.00%	6.27%	3.11%	1.45%	1.97%	5.14%	0.78%	0.31%	4.82%
Web/Revenue	0.00%	6.81%	17.51%	1.08%	0.00%	0.12%	1.58%	0.09%	0.01%
Sub/Revenue	17.89%	13.09%	20.62%	2.53%	1.97%	6.28%	2.36%	2.87%	6.51%

	Oct-00	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	AVG. TOTAL (1/00-4/01)	
Advertising	\$3,217.25	\$6,896.00	\$5,091.00	\$3,635.00	\$2,172.00	\$0.00	\$0.00		
Promotions	\$4,103.76	\$89.00	\$1,499.00	\$0.00	\$1,184.00	\$113.00	\$3,438.00		
Trade Shows	\$8,823.78	\$2,875.00	\$2,000.00	\$4,955.00	\$4,955.00	\$2,426.00	\$3,092.00		
Web Page	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,112.00	\$0.00		
Subtotal	\$16,144.79	\$9,860.00	\$8,590.00	\$8,590.00	\$8,311.00	\$3,651.00	\$6,530.00		
Total Revenue	\$160,847.00	\$133,820.00	\$127,854.00	\$168,323.00	\$188,323.00	\$263,885.00	\$249,153.00		
Ad/Revenue	2.00%	5.15%	3.98%	2.16%	1.15%	0.00%	0.00%	1.08%	
Promo/Revenue	2.55%	0.07%	1.17%	0.00%	0.63%	0.04%	1.38%	1.57%	
Trade/Revenue	5.49%	2.15%	1.56%	2.94%	2.63%	0.92%	1.24%	2.55%	
Web/Revenue	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.00%	1.73%	
Sub/Revenue	10.04%	7.37%	6.72%	5.10%	4.41%	1.38%	2.62%		